

Please add new claim 22 as follows:

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22. (New) A fabrication method of a semiconductor device comprising the steps of:
- forming a first insulation layer on a flat underlying face over a substrate,
- introducing impurities into said first insulation layer,
- forming a trench in said first insulation layer by etching,
- embedding and forming a first conductive layer in said first insulation layer,
- forming a second insulation layer on said flat first insulation layer and said flat first conductive layer,
- introducing impurities into said second insulation layer,
- forming a trench and a contact hole in said first insulation layer by etching,
- embedding and forming a second conductive layer in said second insulation layer.
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